



Brookings County Finance Office

Vicki Buseth, Finance Officer

520 3rd Street Suite 100 ♦ Brookings, SD 57006

Phone: (605) 696-8250

vbuseth@brookingscountysd.gov

April 26, 2016

TO: Brookings County Commission
FROM: Vicki Buseth, Finance Officer
RE: Staff Report

- I'm bringing a late elderly and disabled application for the tax freeze for this year's taxes (2015 payable in 2016). The applicant missed the April 1, 2015 deadline and have the right to petition the County Commission (as long as they meet the qualifications of the freeze) to recalculate the taxes based on the value the person would have received under the program. I've also include 10-6A-4 that pertains to missing the deadline and petitioning the County Commission for late approval. Also would like to discuss a deadline for "Be It Noted" in the minutes for reference in future years Late Elderly Tax Freeze Applications.
- The property the County took Tax Deed to in the Town of Sinai that was declared Surplus at the April 12, 2016 meeting has to have an appraised value prior to selling at Public Auction per Statue 6-13-2. This can be done by appointing three real property owners of the political subdivision to appraise the value of the property or the governing board MAY employ a person licensed by the state to do a fee appraisal. Statue attached. I will be looking for your guidance on how you want to proceed with the appraisal.

Thank you,

A handwritten signature in dark ink, appearing to read "Vicki Buseth", written in a cursive style.

Vicki Buseth

Brookings County Finance Officer

PT 38 – ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED (SDCL 10-6A)
(ATTACH – INCOME INFORMATION FOR ASSESSMENT FREEZE)

Applicant's Name

Applicant's Mailing Address

HOUSEHOLD INFORMATION

List all others living in the household. If you are applying as part of a multiple member household, you must include their income as well as your own. Please list other members of the household below.

Last Name	First Name & Middle Initial	Age	Relationship	Social Security No.
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PROPERTY INFORMATION

40385-00200-005-05

Legal description of property for which assessment freeze is being made:

S 70' Lot 5, Blk 2 Morningside Addn
Brookings City

ELIGIBILITY

- A. Were you 65 on or before January 1, 2015 OR disabled at any time during 2014? ☒ YES ☐ NO
If disabled, proof of disability is required each year. Year became disabled _____
Did you turn 65 or become disabled in or prior to 1981? ☐ YES ☐ NO
(Base year assessment to be frozen - 1977)
- B. Have you owned a single family dwelling for at least one year? ☒ YES ☐ NO
- C. Have you been a resident of South Dakota for at least one year? ☒ YES ☐ NO
- D. Have you lived in your single family dwelling for at least two hundred days of the previous calendar year? ☒ YES ☐ NO
- E. Do you live alone and have a yearly income under \$26,965.13? ☒ YES ☐ NO
OR Do you live in a household whose members' combined income is under \$33,406.41? ☐ YES ☐ NO

I authorize any person holding official social security records, official public aid records, official veteran's administration records or any other records containing information relative to this claim to disclose the information contained on the records to county treasurer.

I hereby state that the above information is correct to the best of my knowledge. I further understand that submission of falsified information on this form will result in assessment of the tax reduction and it shall be a lien on the property, and I will be barred from receiving this tax reduction for the following three years.

Claimant's signature

date

Preparer's signature

Address

City

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10-6A-4. Annual application for assessment freeze--Filing deadline--Forms--Petition for recalculation of taxes upon failure to meet deadline. The application for the real property tax assessment freeze provided under this chapter shall be annually submitted on or before April first on forms prescribed by the secretary of revenue. The form shall be made available to the county treasurer who shall, upon request of an applicant, assist the applicant in completing the form. The property owner shall sign the certificate under penalty of perjury. A person failing to comply with the April first deadline for the previous year, but otherwise qualifying for the real property tax assessment freeze provided under this chapter, may petition the board of county commissioners to recalculate the taxes based on the valuation the person would have received under this program and abate the difference in taxes.

Source: SL 1980, ch 74, § 4; SL 1981, ch 81, § 3; SL 1994, ch 74, § 4; SL 2003, ch 272 (Ex. Ord. 03-1), § 82; SL 2006, ch 39, § 1; SL 2008, ch 45, § 3; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011.

[Chapter 10-6A](#)

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6-13-2. Appraisal of value of surplus property--Filing of report.
After the governing board of a political subdivision has made a determination of surplus property pursuant to § 6-13-1, the governing board shall appoint three real property owners of the political subdivision to appraise the value of such property. Such real property owners shall file a report of the appraisal with the fiscal officer of the political subdivision. The governing board may employ a person or persons licensed by the state to do fee appraisals in lieu of the property owners conducting an appraisal pursuant to this section.

Source: SL 1988, ch 64, § 2; SL 1989, ch 60.

[Chapter 6-13](#)